

WOLLMUTH MAHER & DEUTSCH LLP

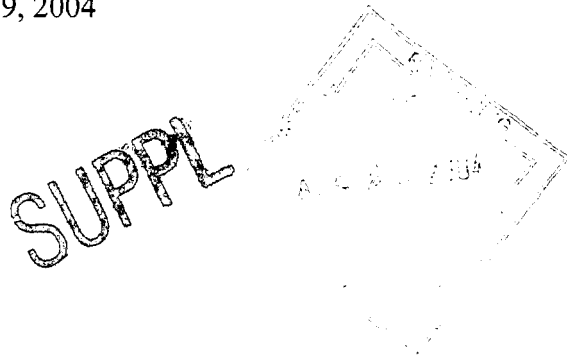
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NEW YORK, NEW YORK 10110

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August 19, 2004

The Office of Corporate Finance
Securities and Exchange Commission
Judiciary Plaza
450 5th Street North West
Washington, DC 20549



Re: Marks & Spencer p.l.c. (File No. 82-1961)
Submission of Information Pursuant to Rule 12g3-2(b)

Dear Sirs:

On behalf of our client, Marks & Spencer p.l.c. (File No. 82-1961), and pursuant to their exemption under Rule 12g3-2(b), please find enclosed a copy of two (2) announcements released to the London Stock Exchange on August 19, 2004.

We would appreciate receiving acknowledgment of your receipt of this information by date stamping the second copy of each of the above materials and returning it to us in the enclosed stamped, self-addressed envelope.

Yours sincerely,

By: Debra M. Burg
Debra M. Burg
Authorized Representative

Enclosures

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SCHEDULE 10

NOTIFICATION OF MAJOR INTERESTS IN SHARES

AVS NO 421427

All relevant boxes should be completed in block capital letters.

1. Name of company	Marks and Spencer Group plc
2. Name of shareholder having a major interest	Deutsche Bank AG
3. Please state whether notification indicates that it is in respect of holding of the shareholder named in 2 above or in respect of a non-beneficial interest or in the case of an individual holder if it is a holding of that person's spouse or children under the age of 18	In respect of 2 above
4. Name of the registered holder(s) and, if more than one holder, the number of shares held by each of them	Deutsche Bank AG
5. Number of shares/amount of stock acquired	7,403,143
6. Percentage of issued class	0.32%
7. Number of shares/amount of stock disposed	N/A
8. Percentage of issued class	N/A
9. Class of security	Ordinary shares of 25p each
10. Date of transaction	Not disclosed
11. Date company informed	18 August 2004
12. Total holding following this notification	166,617,511
13. Total percentage holding of issued class following this notification	7.31%
14. Any additional information	Notification in respect of section 198 Companies Act 1985. Part of holding notified may relate to hedging arrangements for customer transactions.
15. Name of contact and telephone number for queries	Helen Baker – 020 7268 2867
16. Name and signature of authorised company official responsible for making this notification	Helen Baker – Assistant Company Secretary
17. Date of notification	19 August 2004

SCHEDULE 10

NOTIFICATION OF MAJOR INTERESTS IN SHARES

AVS NO	522409
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All relevant boxes should be completed in block capital letters.

1. Name of company	Marks and Spencer Group plc
2. Name of shareholder having a major interest	UBS Investment Bank ("UBS-IB")
3. Please state whether notification indicates that it is in respect of holding of the shareholder named in 2 above or in respect of a non-beneficial interest or in the case of an individual holder if it is a holding of that person's spouse or children under the age of 18	In respect of 2 above
4. Name of the registered holder(s) and, if more than one holder, the number of shares held by each of them	UBS Investment Bank
5. Number of shares/amount of stock acquired	16,146,961
6. Percentage of issued class	0.7%
7. Number of shares/amount of stock disposed	N/A
8. Percentage of issued class	N/A
9. Class of security	Ordinary shares of 25p each
10. Date of transaction	Not informed
11. Date company informed	18 August 2004
12. Total holding following this notification	169,746,632
13. Total percentage holding of issued class following this notification	7.45%
14. Any additional information	These interests are held by UBS-IB as beneficial owner in the ordinary course of its trading activities and include 54,183,639 Ordinary shares (2.34%) held for hedging purposes in relation to contracts for difference entered into with clients.
15. Name of contact and telephone number for queries	Debbie Walmsley 020 7268 3157
16. Name and signature of authorised company official responsible for making this notification	Debbie Walmsley – Assistant Company Secretary
17. Date of notification	19 August 2004